MONTREAL
Presented by A. A. Stevenson, Esq., Librarian, Montreal St.
1890

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TARIFF

OR

RATES OF DUTY,

PAYABLE ON

GOODS, WARES & MERCHANDISE,

Imported into Canada, in conformity with an Act of Parliament assented to on the 15th August, 1866.

BIBLIOTHEQUE · QUEBEC

Alphabetically arranged by an Officer of the Customs.

MONTREAL:
PRINTED BY A. A. STEVENSON, 70 ST. FRANCOIS XAVIER ST.

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TARIFF.

A.

Acedic Acid	5 cts. per gall.
Acids, of every description, except Acedic Acid and Vinegar	Free.
Advertising Pamphlets	15 per cent.
Alabaster Ornaments	15 "
Alcohol, (Strength of proof by Sykes' Hydrometer)	70 cts. per gall.
Ale, in casks	5 " "
" in bottles (4 quarts or 8 pints to a gall.)	7 " "
Alum	Free.
Anatomical Preparations	Free.
Anchors	Free.
Antimony	Free.
Antiquities, collections of	Free.
Argol	Free.
Arms and Clothing for Indian Nation, and Army and Military Forces in the Province	Free.
Articles for the public uses of the Province	Free.
" imported by and for the use of the Governor General	Free.
" for the use of foreign Consuls, when such Consuls are subjects or citizens of the country they represent, and not engaged in trade or commerce	Free.
" the following, when imported by and for the use of Officers of Her Majesty's Forces serving in Canada: for Officers Mess—Cigars, Silver or Plated Ware, China Ware, Glass Ware, Table Linen, Spirits, Wines, Malt Liquor	Free.

Articles, as Coffee, Sugar and Tea, when imported directly by or taken out of Warehouse for Her Majesty's troops serving in Canada, under such restrictions and regulations as may be prescribed by the Minister of Finance	Free.
Ashes, Pot, Pearl and Soda	Free.
Atlasses, not elsewhere mentioned	15 per cent.
Axes	" "
Axles, Crank, Locomotive	Free.
" Railway Car and Locomotive	Free.

B.

Bagatelle Boards	15 per cent.
Barilla or Kelp	Free.
Bark, Tanner's	Free.
" used chiefly in dyeing	Free.
" of the corkwood tree	Free.
Bars, Guide & Slide for Locomotive & Railway Cars	Free.
" Puddled Iron	Free.
Beer, in casks	5 cents per gall.
" in bottles, (4 quarts or 8 pints to a gall.)	7 " "
Benzole	15 " "
Berries, used chiefly in dyeing	Free.
Bichromate of Potash, when imported solely by Room Paper Manufacturers and Stainers, for manufacturing purposes only	Free.
Billiard Tables	15 per cent.
" " and Bagatelle Boards, when imported directly by and for the use of regimental corps serving in Canada	Free.
Billheads, etc.,	15 per cent.
Bills, Printed, Lithographed or Copperplate	15 " "
Biscuit, from Great Britain and the British North American Provinces	Free.
Blacking	15 per cent.
Blocks, Stereotype, for Printing purposes	Free.

Blue-black, when imported solely by room paper Manufacturers, & Stainers, for Manufacturing purposes only	Free.
Bolting Cloths	Free.
Bonnets	15 per cent.
Books,—Printed Periodicals & Pamphlets, not being foreign reprints of British copyright works, nor Blank Account Books, Copy Books, nor books to be written or drawn upon, nor school or other books printed in this Province	Free.
Bookbinders' Tools and Implements	Free.
Boots	15 per cent.
Boot felt	Free.
Borax	Free.
Bracelets	15 per cent.
Brads	15 "
Braid, etc., made of hair	15 "
Brandy, (strength of proof by Sykes' Hydrometer)	70 cts. per gall.
Brass, in Bars, Rods or Sheets	Free.
" or Copper Wire	Free.
Bread from Great Britain and the British North American Provinces	Free.
Britannia Metal Ware	15 per cent.
Brimstone, in roll or flour	Free.
Bristles, of all kinds	Free.
Bronze Ornaments	15 per cent.
Broom Corn	Free.
Brooms and Brushes of all kinds	15 per cent.
Bulbs and Roots	Free.
Burrstones, wrought or unwrought	Free.
Busts	Free.
Butter	4 cts. per lb.

C.

Cabinet Ware or Furniture	15 per cent.
Cabinets of Coin	Free.
Cables, Iron Chain	Free.
" Hemp and Grass	Free.

Calf and Chamois Skins, (*see Leather,*).....	
Candles and Tapers of Tallow, Wax or any other material.....	15 per cent.
Cane Juice.....	$1.37 p 100 lbs
Caoutchouc, unmanufactured	Free.
Caps.....	15 per cent.
Carpets.....	15 "
Carriages, not elsewhere specified.....	15 "
" of Travellers and Carriages employed in carrying Merchandise, Hawkers' and Circus Troops excepted.....	Free.
Casts and Statues of Marble, Bronze and Alabaster.	Free.
Cement, Marine or Hydraulic, unground,.....	Free.
" Hydraulic, ground and calcined.....	15 per cent.
Chandeliers.....	15 "
Charts, property of settlers, &c., (*see Maps, &c.,*).	
" not elsewhere mentioned.....	15 per cent.
Cheese	3 cts. per lb.
Chicory, or other Root or Vegetable used as Coffee, raw or green.....	3 " "
" kiln-dried, roasted or ground.....	4 " "
Chinese Blue, when imported solely by Room Paper Manufacturers and Stainers, for manufacturing purposes only.....	Free.
China Ware.....	15 per cent.
Church Bells.	Free.
Cider.....	15 per cent.
Cigars, value not over $10.00 per mille.....	$3 per mille.
" over $10.00 and not over $20.00...	$4 "
" " $20.00 " " $40.00..	$5 "
" " $40.00.....	$6 "
Cinnamon.....	25 per cent.
Clasps, Brass and Tin for Hooped Skirts.....	Free.
Clays.....	Free.
Clocks.....	15 per cent.
Cloth, Silver and Gold.....	15 "
Clothing or Wearing Apparel made by hand or sewing machine.....	15 "

Clothing and Arms for Indian Nation, and Army and Military Forces in the Province.....	Free.
" Plain and Military imported by Officers of the Army serving in Canada.....	Free.
" Donations of, for gratuitous distributions by Charitable Societies.....	Free.
Coal and Coke.....	Free.
Cocoa Paste from Great Britain and the British North American Provinces.....	Free.
Coffee, Green.....	3 cts. per lb.
" Roasted or Ground.....	4 " "
Coin and Bullion	Free.
Colors, not elsewhere specified	15 per cent.
Commissariat and Ordinance Stores.....	Free.
Communion Plate.....	Free.
Composition Spikes & Nails for Ship-building purposes, and imported by ship builders.....	Free.
Confectionery	$3 per 100 lb.
Connecting Rods, Locomotive and Railway Cars..	Free.
Copper, in bars, rods, bolts or sheets.....	Free.
" wire	Free.
Cordage, for ship-building purposes, and imported by ship builders.....	Free.
Cordials, (other than Ginger, Orange, Lemon, Gooseberry, Strawberry, Raspberry, Elder and Currant Wines).....	$1.20 per gall.
Corks	15 per cent.
Corn, Indian.....	10 cts. pr. bushl.
Cottons	15 per cent.
Cotton, Candle Wick.....	Free.
" Warp, Cotton Twist, and Cotton Yarn...	15 per cent.
" Waste.....	Free.
" Weaving, or Tram, for making Elastic Webbing.....	Free.
" Wool.....	Free.
Crank Axles, Locomotive	Free.
" Pins "	Free.
Cranks, "	Free.

S

Cranks, Steamboat and Mill, forged in the rough,	Free.
Cream of Tartar in Crystals	Free.
Crinoline Thread, for covering Crinoline Wire ...	Free.
Crockery	15 per cent.
Cutlery, polished, of all sorts	15 " "

D.

Diamonds and Precious Stones, not set	Free.
Drain tiles, for Agricultural purposes	Free.
Drawings, as works of art	Free.
Drugs, not elsewhere specified	15 per cent.
Drugs, used chiefly in dyeing	Free.
Duck, Belting and Hose	Free.

E.

Earthenware	15 per cent.
Earths, Clays and Sand	Free.
Edgetools	15 per cent.
Eggs	Free.
Electrotype, for printing purposes	Free.
Embroideries, Silken, Woollen Worsted and Cotton	15 per cent.
Emery, Glass and Sand Paper	Free.
Engravings	15 per cent.
Essences, not elsewhere specified	25 " "
Essential Oils of all kinds	Free.

F.

Fancy Goods and Millinery	15 per cent.
" " " " viz: articles Embroidered with Gold, Silver, or other metals	15 per cent.
Fancy and Ornamental Cases and Boxes	15 " "
Fans	15 " "
Farming Utensils and Implements, when specially imported for the encouragement of Agriculture	Free.
Felt Hat-bodies and Hat Felts	Free.

Fibre, Fibrillia, Mexican or Tampico, white and black, and other vegetable fibres for manufactures	Free.
Fire Arms, of all kinds	15 per cent.
" Brick and Clay	Free.
" Engines, Steam, when imported by Municipal Corporations of Cities, Towns or Villages, for their use	Free.
" Screens	15 per cent.
" Wood	Free.
" Works	15 per cent.
Fish, fresh for daily consumption	Free.
" preserved	15 per cent.
" salted and smoked	1 cent per lb.
Fishing Nets and Seines	Free.
" Hooks, Lines and Twines	Free.
Flax, Hemp and Tow, undressed	Free.
" Waste	Free.
Flour, of Wheat and Rye	50 cts. per brl.
" and Meal of all other kinds	25 " " 100 lbs
Forks	15 per cent.
Fruits, dried	15 "
Furnishings, not elsewhere specified	15 "
Furniture or Cabinet Ware	15 "
Furs and Skins, Pelts or Tails, undressed	Free.

G.

Gasfittings	15 per cent.
Gems	Free.
Gin, (strength of proof by Sykes' Hydrometer)	70 cts. per gall
Ginger, ground	25 per cent.
" unground	15 "
Girandoles	15 "
Glass and Glass Ware, Plate, and Silvered, Stained, Painted or Colored	15 "
" Paper	Free.
Goatskins, (*see Leather*)	
Gold and Silver Leaf	Free.

Goldbeaters' Brim Moulds and Skins	Free.
Grain of all kinds, except Wheat	10 cts. per bush.
Gravels	Free.
Grease and Scraps	Free.
Greens, Paris and permanent, when imported solely by Room Paper Manufacturers and Stainers for manufacturing purposes only	Free.
Grindstones, wrought and unwrought	Free.
Gum, British, when imported solely by Room Paper Manufacturers and Stainers for manufacturing purposes only	Free.
Gunpowder	Free.
Guns	15 per cent.
Gutta Percha, unmanufactured	15 "
Gypsum or Plaster of Paris, neither ground nor calcined	Free.
	Free.

H.

Hair, Angola, Goat, Thibet, unmanufactured	Free.
" Horse, Hog or Mohair, "	Free.
" Human	Free.
Hardware, not elsewhere specified	15 per cent.
Harness and Harness Furniture	15 per cent.
Hat Felts	Free.
" Plush	15 per cent.
Hats	15 "
Hay	Free.
Hemp, undressed	Free.
Hides, and horns	Free.
Hoes	15 per cent.
Hops	Free.
Hosiery	15 per cent.

I.

Imitation of Leather	15 per cent.
Implements of Husbandry (not merchandise) in actual use of persons coming to settle in the Province	Free.

India Rubber, unmanufactured	Free.
Indigo	Free.
Inks, of all kinds, except Printing Inks	15 per cent.
Iron Castings	15 " "
Iron of the descriptions following, viz:—	
" Canada Plates and Tin Plates	Free.
" Galvanized and Sheet,	
" Galvanized Spikes and Bolts	
" Wire, Nail and Spike Rod, round or flat	
" Scrap Bar, Rod or Hoop	
" Hoop or Tire for locomotive wheels, bent and welded	
" Boiler Plate	
" Railroad Bars, wrought Iron Chairs, and Fish Plates	
" Rolled Plate	
" Puddled Iron Bars	

J.

Jewellry	15 per cent.
Junk	Free.

K.

Knees and Riders, Iron, for ship-building purposes, and imported by ship builders	Free.
Knives, (see Cutlery)	
Kryolite	Free.

L.

Lakes in pulp, scarlet and maroon, when imported solely by Room-paper Manufactures & Stainers, for manufacturing purposes only	Free.
Lard	1 cent. per lb.
Latierre	Free.
Lead, in sheet	Free.
" red and white, dry	Free.
Leather, Sole and Upper Leather, not elsewhere specified	10 per cent.

Leather, viz: Sheep, Calf, Goat and Chamois Skins, dressed, varnished, or enamelled	15 per cent.
Linen	15 per cent.
" Machine Thread, for boots and shoes	Free.
Linseed Cake	Free.
Litharge	Free.
Locomotive Engines	15 per cent.
" and Engine frames	Free.
Locomotive and Passenger Baggage & Freight Cars running upon any line of road crossing the frontier, so long as Canadian locomotives and cars are admitted free, under similar circumstances, in the United States	Free.
Lumber, Plank and Sawed, of all kinds, except Walnut, Rosewood, Cherry and Chestnut	15 per cent.

M.

Mace	25 per cent.
Maccaroni	15 " "
Machines, Mowing, Threshing, and Reaping	15 " "
Machine Silk, Twist	Free.
Machine Linen Thread	Free.
Machinery, Mill and Factory, of all kinds	Free.
Manilla Grass, for upholsterers' purposes	Free.
Manufactures of Bone, Shell, Horn, Pearl, and Ivory,	15 per cent.
" " Brass or Copper	15 "
" " Caoutchouc, India Rubber, or Guttapercha	15 "
" " Cashmere	15 "
" " Fur, or of which Fur is the principal part	15 "
" " Gold, Silver, Electro-plate, Argentine, Albata, German Silver, and Plated and Gilded Ware of all kinds	15 "
" " Grass, Osier, Palm-leaf and Straw,	15 "
" " Hair or Mohair	15 "
" or Imitations of Marble, other than rough sawn Slabs or Blocks	15 "

Manufacture of Leather, including Boots and Shoes, Harness and Saddlery..	15 "
" " Papier Maché.....	15 "
" " Refined Sugar, including Succades and Confectionery.....	$3 per 100 lb.
" " Straw except Plaits.....	15 per cent.
" " Whalebone	15 "
" " Willow.....	15 "
" " Wood, not elsewhere specified.....	15 "
Manures.....	Free.
Maps, not elsewhere mentioned.....	15 per cent.
" and Charts imported not as merchandise but as the personal effects of persons arriving in Canada to become *bona fide* settlers in the Province.....	Free.
Marbles, in Blocks or Slabs, unpolished and not specially shapen.....	Free.
Meal, of all kinds, except of Wheat and Rye	25 cts. pr. 100 lb
Meats, fresh, salted or smoked.....	1 " p lb
" preserved.....	15 per cent.
Medals.....	Free.
Medicines, Patent and Medicinal Preparations...	25 per cent.
Medicine for hospitals.....	Free.
Medicinal Roots.....	Free.
Melado	$1.37 pr. 100 lb.
Menageries,—Horses, Cattle, Carriages and Harnesses of.....	Free.
Metallic Oxides, ground or unground, and washed or unwashed, dry, not calcined.....	Free.
Military and Naval stores.....	Free.
Millinery, (*see Fancy Goods*).....	
Models.....	Free.
Molasses	73 cts. pr 100 lb
" Concentrated.....	$1.37 pr 100 lb
Mosses, for Upholsterers' purposes.....	Free.
Musical Boxes.....	15 per cent
" Instruments.....	15 "
" " for Military Bands.....	Free.
Mustard.....	15 per cent.

N.

Nails	15 per cent.
Naptha	15 cts. per gall.
Naval Stores	Free.
Netting, Cotton and Woolen for India Rubber Shoes	Free.
Newspapers, foreign, sent otherwise than through the Post Office	15 per cent.
Nitrate of Soda	Free.
Nitre or Saltpetre	Free.
Nuts, dried	15 per cent.
" chiefly used in dyeing	Free.
Nutmegs	25 per cent.

O.

Oakum	Free.
Ochres, when ground or calcined	15 per cent.
" ground or unground, washed or unwashed, dry, not calcined	Free.
Oil Cake	Free.
" Cloths	15 per cent.
" Essential, of all kinds	Free.
Oils, in any way rectified, pumped, racked, bleached or pressed not elsewhere specified	15 per cent.
" Coal and Kerosene, distilled, purified and refined	10 cts. per gall,
" Cocoa, Nut, Pine and Palm in their crude, unrectified or natural state	Free.
" whale crude, (*see whale oils, etc.*)	
Opium	15 per cent.
Ores of all kinds of metals	Free.
Ornaments of Bronze, Alabaster, Terracotta, Composition	15 per cent.
Osiers, and Willow, for Basketmakers' use	Free.

P.

Packages, containing Goods paying specific duties only	15 per cent.

Packages, if containing Goods paying ad valorem duties, their value to be added to the value of the goods for duty containing free Goods, when of the description in which such goods are usually imported.....	Free.
" also bales, trusses, cases covering casks of wine or brandy in wood, cases and casks containing dry goods, hardware or cutlery, crates or casks containing glassware or earthenware, cases containing bottled wine or bottled spirits, and other packages of the descriptions in which goods of the kind contained in them are usually imported, and which do not necessarily or generally accompany such goods when sold in this Province	Free.
Paintings, as works of art.....	Free.
Paints.....	15 per cent.
Paper and Paper Hangings.....	15 "
" Book, Map and News Printing.....	15 "
Parasols.....	15 "
Pearl Ashes.....	Free.
Pelts, undressed	Free.
Pepper, ground	25 per cent.
" unground.....	15 "
Perfumery, not elsewhere specified.....	25 per cent.
Potroleum, crude,.....	6 cents per gall.
" refined	15 " "
Philosophical Instruments and Apparatus, including Globes when specially imported for the use of colleges and scientific and literary societies....	Free.
Phosphorus,.....	Free.
Pickles and Sauces.....	15 per cent.
Pig Iron, Lead and Copper.....	Free.
Pimento, ground.....	25 per cent.

Pimento, unground	15 per cent.
Pipe Clay	Free.
Pipes, Tobacco	15 per cent.
Piping, (*see tubes*)	
Piston Rods for Locomotive and Railway Cars	Free.
Pitch	Free.
Plaits, Straw, Tuscan or Grass Fancy	Free.
Plants	Free.
Plaster of Paris, neither ground nor calcined	Free.
" " ground and calcined	15 per cent.
Plate, (*see Glass and Glassware*)	
" rolled	Free.
Plates, Boiler	Free.
" Canada, and Tin	Free.
Playing Cards	15 per cent.
Porter, in Casks	5 cts. per gall.
" " Bottles, (4 quarts or 8 pints to a gall).	7 " "
Portable Printing Presses	15 per cent.
Pot Ashes	Free.
Poultry, preserved	15 per cent.
Powders, bleaching	Free.
Precious Stones, not set	Free.
Prints and Engravings	15 per cent.
Printing Ink	Free.
" Presses, except portable hand printing presses	Free.
Prunella	Free.

R.

Rags	Free.
Railroad Bars	Free.
Railroad Cars	15 per cent.
" running, &c., (*see locomotives &c.*)	"
Rakes	15 per cent.
Rattans, for covering chairs	Free.
Resin and Rosin	Free.
Rice	Free.
Rifles	15 per cent.

Rod, Nail and Spike, round or flat	Free.
Roots	Free.
Rosewood	Free.
Rugs, Hearth	15 per cent.
Rum, (strength of proof by Syke's Hydrometer)	70 cts. per gall.

S.

Saddlery	15 per cent.
Sail Cloth or Canvass, from No. 1 to No. 6, when imported by ship builders for ship building purposes	Free.
Sails, ready made	15 per cent.
Sal Ammoniac	Free.
" Soda	Free.
Salt	Free.
Saltpetre	Free.
Sand	Free.
" Paper	Free.
Satins	15 per cent.
Scrap Brass	Free.
Sea Grass, for Upholsterers' purposes	Free.
Seeds, for Agricultural, Horticultural, and Manufacturing purposes only	Free.
Sewing Silk	15 per cent.
Shafts, Steamboat and Mill, forged in the rough	Free.
Shawls	15 per cent.
Ship's Binnacle Lamps	When imported by ship builders and for ship building purposes Free.
" Blocks and Patent Bushes for Blocks	
" Bunting	
" Compasses	
" Composition Spikes and Nails	
" Cordage	
" Dead Eyes and Dead Lights	
" Deck Plugs	
" Iron Knees and Riders	
" Iron Masts or parts of Iron Masts	
" Pumps and Pump-Gear.	
" Sail Cloth or Canvass, from Nos. 1 to 6.	

Ship's Shackles and Sheaves	When imported by Ship-builders and for ship building purposes, Free.
" Sheathing Copper and Nails	
" Signal Lamps	
" Steering Apparatus	
" Travelling Trucks	
" Tree Nails and Wedges	
" Wire Rigging	
" Yellow Metal in Bar or Bolts	
" " " Sheathing	
Shoes	15 per cent.
Shovels	15 "
Shrubs	Free.
Silicate of Soda	Free.
Silk, Tram or Weaving, for making Elastic Webbing	Free.
Silks	15 per cent.
Silk Twist, and Silk and Mohair Twist	15 "
" " for Hats, Boots and Shoes	Free.
Silver Leaf	Free.
Skins, undressed	Free.
Slate	Free.
Slides and Spangles, for hoop skirts	Free.
Small Wares	15 per cent.
Snaiths and Scythes	15 "
Soap, common	$1.00 pr. 100 lb
Soda Ashes	Free.
" Caustic	Free.
Spades	15 per cent.
Specimens of Natural History, Mineralogy or Botany	Free.
Specimens of Sculpture	Free.
Spices, including Ginger, Pepper, Pimento, ungr'nd	15 per cent.
" " " " " ground,	25 "
Spikes, not elsewhere enumerated	15 "
Spirits, perfumed, (to be used as perfumery only)	$1.20 per gall.
" of Turpentine	15 per cent.
" " Wine, (Strength of proof by Syke's Hydrometer)	70 cts. per gall.
Sprigs	15 per cent.

Starch	$2.50 pr. 100 lb
Stationery	15 per cent.
Statues, (*see casts.*)	
Steel, wrought or cast, in bars, rods, or sheet, circular or oblong	Free.
Steering Apparatus for ship-building purposes, and imported by ship builders	Free.
Stone, Lithographic	Free.
" Unwrought	Free.
Stoves	15 per cent.
Straw, Tuscan and Grass Fancy Plaits	Free.
Succades	$3.00 pr. 100 lb
Sugar Candy,—brown or white, refined or rendered by any process equal thereto	$3.00 pr. 100 lb
" white clayed, or equal thereto (not refined)	$2.60 "
" brown clayed, or equal thereto, (not white clayed	$2.25 "
" yellow, Muscovado, or equal thereto	$2.25 "
" brown, " " "	$1.90 "
" and other kinds, inferior to brown Muscovado	$1.68 "
Sugar of Lead, when imported solely by Room Paper Manufacturers and Stainers, for manufacturing purposes only	Free.
Sulphur or Brimstone, in roll or flour	Free.
Syrup of Sugar or of Sugar Cane	$1.37 pr. 100 lb

T.

Tacks	15 per cent.
Tails, undressed	Free.
Tallow	1 cent. per lb.
Tambour work	15 per cent.
Tapers of Tallow, &c., (*see candles*)	
Tapes, slotted for the manufacture of hoop skirts.	Free.
Tar	Free.
Tea	15 per cent. and 7 cents per lb.
Teazels	Free.
Terra Cotta Ornaments	15 per cent.
Thread, and other articles embroidered with gold, or for embroidery	15 per cent.

Thread, Lace and Insertions	15 per cent.
Tin, granulated or bar	Free.
" in blocks or pigs	Free.
" japanned, planished	15 per cent.
Tire or Hoop for locomotive wheels bent and welded	Free.
Tobacco, manufactured—Cavendish	15 cents per lb.
" " Common Cut	7½ " "
" " Fine Cut	20 " "
" " Canadian Twist	4 " "
" " Snuff and Snuff flour, dry	15 " "
" " " " " damp moist, or pickled	10 " "
" unmanufactured	Free.
" Pipes	15 per cent.
Toys	15 "
Tow, undressed	Free.
Tree Nails, for ship-building purposes, & imported by ship builders	Free.
Trees, Plants and Shrubs	Free.
Tubes, Copper, Brass, or Iron, and piping when drawn	Free.
Turpentine, other than spirits of turpentine	Free.
Type, metal in blocks or pigs	Free.

U.

Ultramarine, when imported solely by Room Paper Manufacturers and Stainers, for manufacturing purposes only	Free.
Umber, English, raw, on same conditions	Free.
Umbrellas	15 per cent.

V.

Varnish, bright and black, for ship builders	Free.
" other than bright or black	15 per cent.
Vegetables	Free.
" preserved	15 per cent.
" used chiefly in dyeing	Free.
Velvets	15 per cent.

Veneering of Wood or Ivory	Free.
Vermicelli	15 per cent.
Vinegar	5 cents. per gall.

W.

Walnut, black	Free.
Watches	15 per cent.
Wearing Apparel made by hand or sewing machine,	15 "
" of British Subjects domiciled in Canada, dying abroad	Free.
" Settlers' and other personal effects of persons coming to settle in the Province	Free.
Whale Oils in their crude and natural state, not in any way Rectified, Rocked, Pumped, Bleached or Prepared	Free.
Wheat	Free.
Whiskey, (strength of proof by Syke's Hydrometer)	70 cts. per gall.
White, fine washed and satin, when imported solely by Room Paper Manufacturers and Stainers, for manufacturing purposes only	Free.
Whiting or Whitening	Free.
Wedges for ship building purposes, and imported by ship builders	Free.
Willow for basket makers' use	Free.
Wines of all kinds (except Sparkling Wines, Ginger, Orange, Lemon, Gooseb'ry, Strawberry, Raspb'ry, Elder & Currant Wines,) containing not over 26 deg. of proof spirits by Syke's Hydrometer, from and after 1st October, 1866, in wood	10 cts. per gall.
" " (except as above) containing over 26 deg. and not more than 42 deg. from and after 1st October, 1866, in wood	25 " "
" " " " in bottles	1.50 pr. doz. qts
" " " " in pints	75 cts. " pts
" " " " and an additional duty of 3 cts. per gallon for every degree of strength beyong 42 degrees; whether in wood or bottles.	

Wines, Sparkling, of all kinds in bottles when accompanied by a certificate of growth from and after 1st Oct, 1866, $3 per doz. qts. $1.50 do. pts.
And when without a certificate of growth, an additional duty of $1.00 in quarts and 50 cts. in pints.....
" " Ginger, Gooseberry, Elder, Lemon, Currant, Orange, Raspberry, Strawberry..... 15 per cent.
Wire, of Brass, Copper, or Iron..... Free.
" Cloth, of Brass or Copper..... Free.
" flat, for crinoline covered..... 15 per cent.
" Rigging, for ship building purposes, and imported by ship builders..... Free.
Wood, Cherry..... Free.
" Chestnut..... Free.
" Cork..... Free.
" Mahogany..... Free.
Woods of all kinds, wholly unmanufactured..... Free.
" used chiefly in dyeing..... Free.
Wool..... Free.
Woollens..... 15 per cent.
Writing Desks..... 15 "
~~Wrought Iron Chains..... Free.~~

Y.

Yellow Metal in Bars or Bolts, for ship building purposes, and imported by ship builders..... Free.
Yellow Metal sheathing " " " Free.

Z.

Zink, or Spelter in sheet ..... Free.
" " " " blocks or pigs..... Free.
" white ..... Free.

All other Goods not enumerated in the foregoing List..... 15 per cent.

The Fair Market Value for Duty of Goods

imported into this Province, shall be the fair market value of such goods in the usual and ordinary commercial acceptation of the term at the usual and ordinary credit, and not the cash value of such goods, except in cases in which the article imported is by universal usage considered and known to be a cash article, and so *bona fide* paid for in all transactions in relation to such article, and no discounts for cash shall in any case be allowed in deduction of the fair market value as herein above defined; and all invoices representing cash values, except in the special cases herein above referred to, shall be subject to such additions as the Collector or Appraiser of the Port at which they will be presented, may appear just and reasonable to bring up the amount to the true and fair market value as required by this section.

Packages delivered before Examination.

All the packages mentioned in any one Entry, although most of such packages may have been delivered to the importer, shall be subject to the control of the Customs authorities of the port at which they are entered, until such of the packages as have been sent for examination to the Examining Warehouse, shall have been duly examined and approved, provided such examination take place within three days after the delivery of the package or packages into the Examining Warehouse, and after twenty-four hours notice by the importer to the collector; and a bond shall be given by the importer conditioned that the packages so delivered shall not be opened or unpacked before the package or packages sent to the Examining Warehouse, shall have been examined and passed as aforesaid, provided they are examined within the delay aforesaid; and the packages so delivered, or the goods if lawfully unpacked, shall, if required by the Collector of Customs, be returned to the Custom House within such delay as may be mentioned in the bond under a forfeiture of the penalty of such bond.

Collectors to File Invoices.

The Collectors of Customs, at all the ports in this Province, may retain and put on file, after duly stamping the same, all invoices of goods imported at such ports respectively, of which invoices they shall give certified copies or extracts, whenever called upon so to do by the importers, and such copies or extracts so duly certified by the Collector or other proper officer, and bearing the Stamp of the Custom House at which they are filed, shall be considered and received as authentic, and the Collector shall be entitled to demand for each certificate a fee of fifty cents, before delivering the same.

Table of Prohibitions.

The following articles be prohibited to be imported under a penalty of two hundred dollars, together with the forfeiture of the parcel or package of goods in which the same may be found, viz:—Books, Drawings, Paintings and Prints, of an immoral or indecent character; Coin base or counterfeit.

Trade with the British North American Provinces.

The articles hereunder mentionted, when of the growth and produce of any of the British North American Provinces, be admitted into this Province, *free of duty* from and after the passing of the Act, that is to say:—Grain, Flour and Breadstuffs of all kinds; Animals of all kinds; Fresh Smoked and Salted Meats; Seeds and Vegetables; Green and dried Fruits; Fish of all kinds, Products of Fish and of all creatures living in the water, Poultry, Butter, Cheese, Lard, Tallow; Timber and Lumber of all kinds round, hewed, sawed, but not otherwise manufactured in whole or in part; Fish Oil; Gypsum, ground or unground.

Trade with the United States of America.

Any or all the articles mentioned in the next preceding resolution when of the growth and produce of the United States of America, may be admitted into this Province free of duty, upon proclamation by the Governor in Council, whenever satisfactory arrangements shall be entered into with the United States for the importation of similar articles from Canada into that country.

Export Duty

upon saw logs and shingle bolts exported out of Canada, except the same be exported directly to any of the British North American Provinces.

On every one thousand feet, board measure—

Pine.....$1.00 Spruce.....50c.

Free Ports.

Upon and after the 15th of September, 1866, the Act 23 Victoria, chapter 20, intituled "An Act respecting Free Ports of Entry," shall be repealed, and provided that the same duties shall be levied in the places now included in such Free Ports as in other parts of this Province, and that goods which have been imported into such Free Ports before the repeal of the said Act, shall, if brought therefrom to any other part of this Province, be dealt with as if imported from a place beyond the limits of the Province.

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